

Lampiran

Lampiran 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ABCFO	292	-.4433540405754930	.6084573283298630	.0000000000000000	.133582057384744
abprod	292	.0430893270946720	17.4026278111709000	1.052398247055240	1.232063869285110
abdis	292	-1.2570468440601300	2.2173961177842000	1.447583141919980	.244454516763201
CFOtAt1	292	-.4331051629521780	1.7448182127081200	.111506959157285	.171081064491622
audit	292	0	1	.25	.432
Valid N (listwise)	292				

Lampiran 2

Hasil Pengujian Proksi Manajemen Laba Riil

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.453	.377		-6.506	.000
	@1At1	.030	.029	.067	1.049	.296
	StAt1	.924	.145	.434	6.361	.000
	StAt1	-.115	.063	-.124	-1.821	.070

a. Dependent Variable: CFOtAt1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.121	.012		10.265	.000
	@1At1	22.435	18.026	.063	1.245	.214
	St1At1	.065	.007	.502	9.881	.000

a. Dependent Variable: DISEXPtAt1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.025	.049		.517	.606
@1At1	-52.340	55.879	-.024	-.937	.350
StAt1	.804	.028	.903	28.304	.000
StAt1	-.014	.101	-.004	-.137	.891
St1At1	-.037	.118	-.009	-.317	.751

a. Dependent Variable: PRODtAt1

Hasil Regresi

Lampiran 3

Hasil Analisis Linear Berganda untuk Ketiga Model Manajemen Laba Riil

ABNORMAL ARUS KAS OPERASI

Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.909 ^a	.826	.823	.462468577937101	2.039

a. Predictors: (Constant), LAG_1, CFO, audit

b. Dependent Variable: abcfo

Uji t dan Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.949	.089		21.919	.000		
audit	.111	.089	.043	1.244	.215	.981	1.019
CFO	.802	.031	.902	26.239	.000	.985	1.015
LAG_1	.018	.038	.016	.480	.632	.995	1.005

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	151.775	3	50.592	236.545	.000 ^b
Residual	31.868	149	.214		
Total	183.642	152			

a. Dependent Variable: abcfo

b. Predictors: (Constant), LAG_1, CFO, audit

AutoKorelasi

Uji Lagrange Multiple

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.271	.069		3.927	.000		
audit	-.021	.072	-.028	-.295	.768	.976	1.025
LNCFOtAt1	-.032	.023	-.137	-1.410	.161	.953	1.050
LAG_1	-.011	.035	-.035	-.321	.749	.751	1.332
res_2	.042	.073	.063	.569	.570	.734	1.362

a. Dependent Variable: Unstandardized Residual

Heterokedastisitas

Uji Glejser

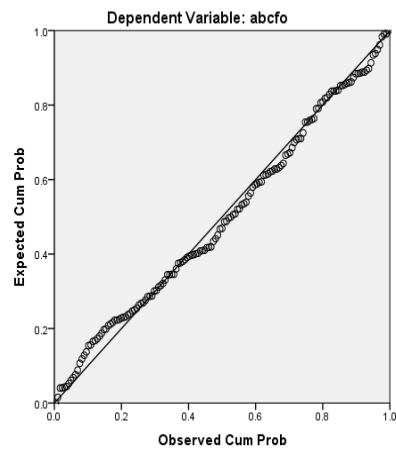
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.276	.056		4.916	.000		
audit	-.055	.056	-.080	-.983	.327	.981	1.019
LNCFOtAt1	-.036	.019	-.150	-1.857	.065	.985	1.015
LAG_1	-.016	.024	-.053	-.655	.513	.995	1.005

a. Dependent Variable: Unstandardized Residual

Normalitas

Normal P-P Plot of Regression Standardized Residual



ABNORMAL BIAYA DISKRESIONARI

Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.219 ^a	.048	.039	.846856603914232	2.008

a. Predictors: (Constant), audit, cfo

b. Dependent Variable: abDISEXP

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8.130	2	4.065	5.668	.004 ^b
Residual	162.080	226	.717		
Total	170.209	228			

a. Dependent Variable: abDISEXP

b. Predictors: (Constant), audit, cfo

Uji t dan Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.709	.134		5.306	.000		
audit	-.250	.129	-.126	-1.944	.053	.999	1.001
cfo	.134	.048	.183	2.820	.005	.999	1.001

a. Dependent Variable: abDISEXP

Autokorelasi

Uji Lagrange Multiple

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.044	.147		-.300	.765
cfo	.002	.052	.003	.045	.965
audit	-.053	.142	-.028	-.375	.708
res_2	-.017	.073	-.017	-.227	.820

a. Dependent Variable: Unstandardized Residual

Heterokedastisitas

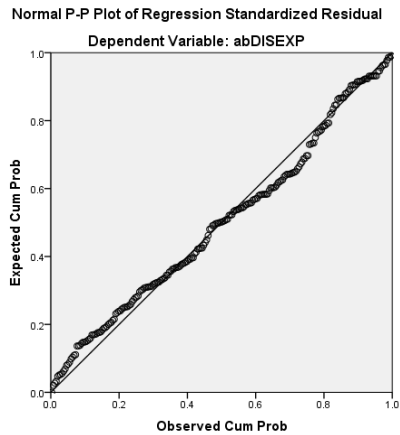
Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.615	.091		6.788	.000
cfo	.008	.032	.016	.246	.806
audit	.083	.087	.063	.946	.345

a. Dependent Variable: Unstandardized Residual

Normalitas



ABNORMAL BIA YA PRODUKSI

Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.245 ^a	.060	.048	.760855944466442	2.223

a. Predictors: (Constant), lag_1, audit, CFO

b. Dependent Variable: abprod

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	9.032	3	3.011	5.201	.002 ^b
Residual	141.831	245	.579		
Total	150.863	248			

a. Dependent Variable: abprod

b. Predictors: (Constant), lag_1, audit, CFO

Uji t dan Multikolinearitas

Coefficients^a

Model	a	L Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.230	.124		1.857	.064		
	CFO	.138	.039	.222	3.567	.000	.989	1.011
	audit	-.128	.111	-.072	-1.152	.251	.990	1.010
	lag_1	-.065	.037	-.109	-1.756	.080	.992	1.008

a. Dependent Variable: abprod

n

U A AutoKorelasi

Uji Lagrange Multiple

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	-.052	.138	-.376	.707
	CFO	.005	.042	.009	.901
	audit	-.026	.120	-.015	.829
	lag_1	.066	.050	.119	.189
	res_2	-.166	.094	-.159	.079

a. Dependent Variable: Unstandardized Residual

Heterokedastisitas

Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.417	.082		5.093	.000
CFO	-.042	.026	-.103	-1.627	.105
audit	-.037	.074	-.032	-.507	.612
lag_1	.045	.024	.117	1.846	.066

a. Dependent Variable: Unstandardized Residual

Normalitas

Normal P-P Plot of Regression Standardized Residual

